SPEAKER LUEDTKE: Since you've amended it, I guess that would be the Chair's opinion, that would be your position yes. Because the amendment is basically your bill.

SENATOR LABEDZ: I urge the senators to give me a yes vote. If you've tricked me John...thank you.

SPEAKER LUEDTKE: Senator Labedz, is that it then? Chair recognizes Senator George.

SENATOR GEORGE: Mr. Chairman, I wanted to speak to the committee amendments as amended by Senator Labedz. Maybe I have just one brief question for clarification to Senator Labedz if she would yield. Senator Labedz, would you yield?

SPEAKER LUEDTKE: Senator Labedz, would your respond?

SENATOR LABEDZ: I'm sorry, Senator George, yes.

SENATOR GEORGE: Under your amendments, Senator Labedz, all the training would be within the Department of Revenue. Is that correct?

SENATOR LABEDZ: All the what, I'm sorry I didn't get that.

SENATOR GEORGE: All the training would be within the Department of Revenue. Is that correct?

SENATOR LABEDZ: Yes, yes. There are...Just let me read something, can I? Just take a second here. The ones that have already passed the CPA have as much as 5, 3,  $4\frac{1}{2}$  years,  $5\frac{1}{2}$  years. Those are the five that have now presently passed the CPA. They have been with the state department for a number of years now. For all new auditors coming in, they would have to be with the state department  $3\frac{1}{2}$  years.

SENATOR GEORGE: 3½ years. Thank you. For the information of some of the freshman senators, of course, this is not the first year we've had this bill. We were very hopeful last year in the committee hearings in the Government Committee that the CPAs would finally agree on a compromise. They promised that to us and they walked out of the hearing and then they said they had a compromise and then it came back on the floor and there was no compromise, so we are back with the same bill. My personal opinion, of course, is that any servant of the state working for the state should have been out and practice a little bit with those people that do pay the taxes. I just don't think that we should train people to get right from college into a state career and they have never had a chance to be on the other side, those people that they have to check up on and those people that pay our taxes. I would be quite perfectly willing to see that some compromise could be struck to say that maybe instead of 31/2 years that they can work maybe 2½ years in the Department of Revenue but they would be out for some kind of an apprenticeship in real life for 1 year. These people have to make the decisions for us and I feel very uncomfortable if we continue to train people in the universities and then start them out in a state career and they have never been anywhere else. I certainly wish that the CPAs on both sides would have gotten together again and come up with some agreement. tunately, that was not the case and as long as we have to stack to the amendment that says 3½ years training only here in